Jugust 30, 2007

Application GRANTED Ead

SO Ordered

## McDermott Will&Emery

Boson Brussels Chicago Düsseldorf London Los Angeles Milami Munich New York Orange County Roma San Diego Sillicon Velley Washington, D

Strangic atlance with MARE China Law Offices (Shonghai

August 29, 2007

BY FAX

Honorable Paul A. Crotty (By Fax: 212-805-6304): 30 pages but no parl
United States District Judge
United States District Court for the Southern District of New York

500 Pearl Street, Room 620 New York, New York 10007

Re:

In re Dana Corporation, et al., Bankruptcy Case No. 06-10354; Parker-Hannifin Corporation v. Dana Corporation et al., Civ. Act. No. 07-5660-PAC

Dear Judge Crotty:

McDermott Will & Emery LLP represents Parker-Hannifin Corporation, the Appellant in the above-referenced Civil Action (the "Appeal"). The Appellant appeals the entry of a Bankruptcy Court order, dated April 25, 2007, valuing all reclamation claims against Dana Corporation ("Debtors"), the Appellee, at \$0.

This letter requests a one-week consensual extension of the due date of Parker-Hannifin's opening brief in the Appeal to document a settlement in principal that it has reached with the Debtors regarding its reclamation claim. If the settlement is consummated, the Appeal will be withdrawn. Debtors' counsel has consented to the requested extension.

We thank your Honor for his time and attention to this matter.

Respectfully,

Japnes M. Sullivan

Cc: Sean A. Gordon, Esq. (By Fax: 404-541-2905)

Beth E. Levine, Esq., Counsel to Dana (By Fax: 212-561-7777) Corinne Ball, Esq., Counsel Dana (By Fax: 212-755-7306) MEMO ENDORSED

## McDermott Will&Emery

Boston Brussele Chicago Düsseldorf London Los Angoles Miami Munich New York Orange County Roma San Diego Billcon Valley Washington, O.C. Strategic elfanco with MWE China Law Offices (Shanghai) James M. Sullivan Attorney at Law Imsullivan@mwe.com 212 547 5477

August 29, 2007

BY FAX

Honorable Paul A. Crotty (By Fax: 212-805-6304): United States District Judge United States District Court for the Southern District of New York 500 Pearl Street, Room 620 New York, New York 10007

Re: In re Dana Corporation, et al., Bankruptcy Case No. 06-10354; The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc., and Toyotetsu Mid America, LLC v. Dana Corporation et al., Civ. Act. No. 07-5659-PAC

Dear Judge Crotty.

McDermott Will & Emery LLP represents The Timken Company, Timken U.S. Corp., Toyotetsu America, Inc. and Toyotetsu Mid America, LLC (collectively, the "Appellants") in the above-referenced Civil Action. The Appellants appeal the entry of a Bankruptcy Court order, dated April 25, 2007 (the "Order"), valuing all reclamation claims against Dana Corporation ("Dana"), the Appellee, at \$0.

By this letter, Appellants request a 20-page extension of your Honor's page limitation for their opening brief. The Appellants believe this request is warranted under the circumstances. The opening brief addresses seven separate issues on appeal of a matter of first impression involving a new provision of the Bankruptcy Code. Appellants respectfully submit that a 20-page extension is necessary to appropriately and adequately to address all relevant issues.

Appellants have sought consent from opposing counsel for the requested extension, but have not yet received a response.

We thank your Honor for his time and attention to this matter.

James M. Sullivan

espectfully

Cc: Beth E. Levine, Esq., Counsel to Dana (By Fax: 212-561-7777) Corinne Ball, Esq., Counsel Dana (By Fax: 212-755-7306) LAW OF BUCKES

DIMPLE CLARGES CAPTROCEDURE

NEW YORK, NY LOS ANGELES CA SAN TRANCISCO, CA WILMINGTON, DE

780 THIRD AVENUE 36 IN FLOOR NEW YORK NEW YORK 10017-2024

TELEPHONE 212/561 7700 FACSIMBLE 212/561 7777

LOS ANGELES

10100 SANTA MONICA BLVD 11th FLOOR LOS ANCIELES CALITORNIA 90067-1100

TBLBPHONE, 310/277 6910 PACSIMILE; 310/201 0750

SAN FRANCISCO

156 CALIFORNIA STRUCT 1566 PLOOR SAN FRANCISCO CALIFORNIA 94111-4500 TELEPHONE: 415/263 7000 TALSIMILE: 415/263 7010

DELAWARE.

919 NORTH MARKET STRPET 17th HICKOR FO. BOX 87th WILMINGTON DELAWARE 19899-8705 (COMPA 21) Code 19801 HILBETTONP. 302/652 41th FACSIMILE 302/652 41th Beth E. Levine

August 29, 2007

omo, wjyzaq**© e**niveld

(212) 561-7720

## VIA TELECOPIER

The Honorable Paul A Crotty, United States District Judge Southern District of New York 500 Pearl Street Room 735 New York, New York 1007

Re:

Toyota Tsusho American, Inc. v. Dana
Corporation, Case No. 07 Civ. 4837 (PAC); Hydro
Aluminum Tubing North America, LLC v. Dana
Corporation, Case No. 07 Civ. 5460 (PAC);
Emhart Teknologies, Inc. v. Dana Corporation,
Case No. 07 Civ. 5461(PAC); The Timken
Corporation, Toyotetsu America, Inc. and
Toyotetsu Mid America LLC v. Dana
Corporation, Case No. 07 Civ. 5659 (PAC);
Parker-Hannifin Corporation v. Dana
Corporation, Case No. 07 Civ. 5660 (PAC); and
Berlin Metals LLC v. Dana Corporation,
Case No. 07 Civ. 5995 (PAC)

Dear Judge Crotty:

This firm is counsel to Dana Corporation ("Dana"), the appellee in each of the above-captioned appeals currently pending before Your Honor of an Order of the Honorable Burton R. Lifland, United States Bankruptcy Judge, Valuing Reclamation Claims Filed In the Debtors' Chapter 11 Cases at Zero.

We are in receipt of a copy of a letter of today's date from James M. Sullivan, Esq., counsel for the Timken Company, Timken U.S. Corp, Toyotetsu America, Inc. and Toyotetsu Mid America LLC, in which Mr. Sullivan requested a 20 page extension of your Honor's page limitation for his clients' opening brief.

The Honorable Paul A Crotty, August 29, 2007 Page 2

Dana has no objection to Mr. Sullivan's request. In addition, in the interests of judicial economy, Dana is planning to respond to the opening brief of each of the above-referenced appellants in a single opposition brief. Accordingly, Dana respectfully requests that it be granted a 20 page extension of its opposition brief as well.

Respectfully submitted,

Beth E. Levine

BEL:kgb

cc: Robert J. Feinstein, Esq. (by telecopier)
James M. Sullivan, Esq. (by telecopier)
Stuart A. Krause, Esq. (by telecopier)
Mark T. Power, Esq. (by telecopier)
Robert Beau Leonard, Esq. (by telecopier)